

RULE 341. COMMENCEMENT OF WHISTLEBLOWER ACTION

- (a) **Commencement of Action:** A whistleblower action under Code section 7623(b)(4) shall be commenced by filing a petition with the Court. See Rule 20, relating to commencement of case; Rule 22, relating to the place and manner of filing the petition; and Rule 32, regarding the form of pleadings.
- (b) **Content of Petition:** A petition filed pursuant to this Rule shall be entitled “Petition for Whistleblower Action Under Code Section 7623(b)(4)” and shall contain the following:
- (1) The petitioner’s name, State of legal residence, and mailing address, stated as of the date that the petition is filed.
 - (2) The date of the determination regarding an award under Code section 7623(b)(1), (2), or (3) by the Internal Revenue Service Whistleblower Office.
 - (3) Lettered statements explaining why the petitioner disagrees with the determination by the Internal Revenue Service Whistleblower Office.
 - (4) Lettered statements setting forth the facts upon which the petitioner relies to support the petitioner’s position.
 - (5) A prayer setting forth the relief sought by the petitioner.
 - (6) The signature, mailing address, and telephone number of each petitioner or each petitioner’s counsel, as well as counsel’s Tax Court bar number.
 - (7) As an attachment, a copy of the determination.
- (c) **Filing Fee:** The fee for filing a petition for a whistleblower action shall be \$60, payable at the time of filing.

(As adopted, effective December 20, 2006, [130 T.C. 587–88.](#))